MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY04 Actual	% Chg.	FY05 Actual	% Chg.	FY06 Actual	% Chg.	FY07 Actual	% Chg.	FY08 Actual	% Chg.	FY09 Actual	% Chg.
Nursing Facility Tax*	30,501,448	38.3%	29,241,327	-4.1%	31,397,376	7.4%	30,061,513	-4.3%	31,343,582	4.3%	28,777,390	-8.2%
Residential Treatment Facility (ICFs/MR) Tax*	1,617,662	3.4%	1,958,739	21.1%	1,868,534	-4.6%	1,880,205	0.6%	1,819,275	-3.2%	1,572,670	-13.6%
Hospital Tax **	16,383,319	N/A	48,907,135	198.5%	54,050,888	10.5%	59,807,056	10.6%	60,515,510	1.2%	69,958,821	15.6%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)***	0	N/A	15,430,099	N/A	30,779,242	99.5%	33,955,412	10.3%	36,494,882	7.5%	37,720,482	3.4%
Total - Health Care Provider Taxes	**48,502,429**	**105.4%**	**95,537,301**	**97.0%**	**118,096,040**	**23.6%**	**125,704,185**	**6.4%**	**130,173,249**	**3.6%**	**138,029,363**	**6.0%**
Change in Biennial Totals												

*   The nursing facility and residential treatment facility tax rates were decreased in PL 2007, c. 539, Part X from 6.0% to 5.5% beginning in FY09 consistent with federal law.

**   The hospital tax base year was modified again in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; and again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11.

*** The MaineCare service provider tax was expanded in FY06 to include: community support services (effective 6/29/05), day habilitation services (effective 7/1/05), personal support services (effective 7/1/05) and residential training services (effective 7/1/05).

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY10 Actual	% Chg.	FY10 Budget	FY10 Variance	% Var.	FY11 Budget	% Chg.	Recom. Chg.	FY11 Revised	% Chg.
Nursing Facility Tax	32,403,540	12.6%	30,173,119	2,230,421	7.4%	30,173,119	-6.9%	2,230,421	32,403,540	7.4%
Residential Treatment Facility (ICFs/MR) Tax	1,859,374	18.2%	1,553,655	305,719	19.7%	1,553,655	-16.4%	305,719	1,859,374	19.7%
Hospital Tax **	70,140,794	0.3%	70,034,678	106,116	0.2%	81,386,215	16.0%	0	81,386,215	16.2%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	35,609,109	-5.6%	36,565,802	(956,693)	-2.6%	35,794,353	0.5%	(185,244)	35,609,109	-2.6%
Total - Health Care Provider Taxes	**140,012,817**	**1.4%**	**138,327,254**	**1,685,563**	**1.2%**	**148,907,342**	**6.4%**	**2,350,896**	**151,258,238**	**9.3%**

** The hospital tax base year was modified again in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; and again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11.

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2010

Source	FY12 Budget	% Chg.	Recom. Chg.	FY12 Revised	% Chg.	FY13 Budget	% Chg.	Recom. Chg.	FY13 Revised	% Chg.	FY14 Projection	% Chg.	FY15 Projection	% Chg.
Nursing Facility Tax	30,173,119	0.0%	2,230,421	32,403,540	0.0%	30,173,119	0.0%	2,230,421	32,403,540	0.0%	32,403,540	0.0%	32,403,540	0.0%
Residential Treatment Facility (ICFs/MR) Tax	1,553,655	0.0%	305,719	1,859,374	0.0%	1,553,655	0.0%	305,719	1,859,374	0.0%	1,859,374	0.0%	1,859,374	0.0%
Hospital Tax	81,386,215	0.0%	0	81,386,215	0.0%	81,386,215	0.0%	0	81,386,215	0.0%	81,386,215	0.0%	81,386,215	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	35,794,353	0.0%	(185,244)	35,609,109	0.0%	35,794,353	0.0%	(185,244)	35,609,109	0.0%	35,609,109	0.0%	35,609,109	0.0%
Total - Health Care Provider Taxes	**148,907,342**	**0.0%**	**2,350,896**	**151,258,238**	**0.0%**	**148,907,342**	**0.0%**	**2,350,896**	**151,258,238**	**0.0%**	**151,258,238**	**0.0%**	**151,258,238**	**0.0%**
Change in Biennial Totals								**4,701,792**						

** The hospital tax base year was modified again in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; and again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11.